Serial No.: 10/591,530

IN THE CLAIMS:

Please amend the claims as follows:

1. (Currently amended): A method for differentiating mesenchymal stem cells into steroid hormone-producing cells, comprising stimulating the mesenchymal stem cells by a transcriptional factor, [[(]]SF-I[[)]], in the presence of cAMP, wherein the hormones produced are selected from the group consisting of progestin, androgen, estrogen, glucocorticoid, and mineralcorticoid.

2. (Cancelled)

- 3. (Currently amended): A-<u>The</u> method of claim 1, wherein the mesenchymal stem cells are derived from bone marrow.
- 4. (Currently amended): A<u>The</u> method of claim 3, wherein the mesenchymal cells are derived_from human.
- 5. (Currently amended): A-<u>The</u> method <u>of claim 1 wherein the stimulating by SF-1 in the presence of cAMP is for producing steroid hormone-producing cells, comprising implementeding the method of claim 1 in vitro.</u>
- 6. (Currently amended): A method for producing steroid hormone-producing cells, comprising implementing the method of claim 1 by transplanting the mesenchymal stem cells into a mammalian reproductive organ, wherein the mesenchymal stem cells contact extracellular components of the reproductive organ to induce SF-1 in the stem cells and thereby differentiate into steroid hormone-producing cells.

7. (Cancelled)

8. (Currently amended): A method for producing steroid hormone, comprising culturing the steroid hormone-producing cells obtained by tThe method of claim 5 further

Serial No.: 10/591,530

comprising culturing the steroid hormone-producing cells and recovering steroid hormone from the culture medium.

9. (Cancelled)

- 10. (Previously presented): Non-human animals carrying the steroid-producing cells obtained by the method of claim 5.
- 11. (New) The method of claim 1 wherein the hormones produced are progestin or androgen.